

ENGINEER'S REPORT

Prepared for the

CITY OF SAN DIEGO

**Mira Mesa
Maintenance Assessment District**

Fiscal Year 2003

**under the provisions of the
San Diego Maintenance Assessment District Ordinance
of the San Diego Municipal Code**

and

**Landscape and Lighting Act of 1972
of the California Streets and Highways Code**

Prepared by

**BOYLE ENGINEERING CORPORATION
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May 2002

CITY OF SAN DIEGO

Mayor

Dick Murphy

City Council Members

Scott Peters

District 1

Brian Maienschein

District 5

Byron Wear

District 2

Donna Frye

District 6

Toni Atkins

District 3

Jim Madaffer

District 7

George Stevens

District 4

Ralph Inzunza, Jr.

District 8

City Manager

Michael T. Uberuaga

City Attorney

Casey Gwinn

City Clerk

Charles G. Abdelnour

City Engineer

Frank Belock

Assessment Engineer

Boyle Engineering Corporation

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Engineer's Report

Mira Mesa

Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscape and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIII D of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the MIRA MESA MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), BOYLE ENGINEERING CORPORATION, as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. _____ ,
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE
_____ DAY OF _____, 2002.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Mira Mesa
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	<u>FY 2002</u>	<u>FY 2003</u> ⁽¹⁾	Maximum ⁽²⁾ <u>Authorized</u>
Total Parcels Assessed:	18,495	18,566	--
Total Assessment-	\$258,602	\$314,325	--
<i>Overlay (All Zones):</i>	\$155,418	\$154,570	--
<i>Zone 3 (Additional Cost):</i>	\$103,184	\$159,755	--
Total Number of EBUs-	43,171.16	42,935.44	--
<i>Zone 1:</i>	35,247.55	35,246.83	--
<i>Zone 2:</i>	5,344.01	5,344.11	--
<i>Zone 3:</i>	2,579.60	2,344.50	--
Assessment Per EBU-			
<i>Zone 1:</i>	\$3.60	\$3.60	\$10.00
<i>Zone 2:</i>	\$3.60	\$3.60	\$10.00
<i>Zone 3:</i>	\$43.60	\$71.74	\$81.74

⁽¹⁾ FY 2003 is the City's Fiscal Year 2003, which begins July 1, 2002 and ends June 30, 2003. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum Authorized annual amounts (approved by voters as part of Fiscal Year 1998 proceedings) subject to cost indexing provisions set forth in this Engineers Report.

Proposition 218 Compliance: The District was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a ballot proceeding, majority property owners (73.55% of the weighted vote) approved Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost indexing.

Annual Cost Indexing: An increase of assessments, under authority of annual cost indexing provisions, is **not** required for Fiscal Year 2003.

Bonds: No bonds will be issued in connection with this District.

Background

The Mira Mesa Maintenance Assessment District (District) was established in July 1983. The general purpose of the District was, and still is, to fund the maintenance and operation costs for **street trees and shrubs, landscaped medians and rights-of-way, landscaped slopes, street sweeping and litter removal, and additional street lights throughout business and residential neighborhoods.**

The District boundary, parcels within the boundary, and benefit apportionment methodology were reviewed and re-formulated in June 1997, primarily for the purpose of compliance with Proposition 218. By a mail ballot proceeding, property owners approved the re-engineering with 73.55% of weighted votes supporting the proposed assessments. Over 34% of property owners responded to the mail ballot.

The Engineer's Report, preliminarily accepted by City of San Diego (City) Council Resolution Number R-288804 on June 8, 1997, proposed Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost indexing of the maximum authorized assessments. The Engineer's Report was approved and assessments confirmed by City Council Resolution Number R-289041 on August 5, 1997.

District Proceedings for Fiscal Year 2003

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscape and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The Fiscal Year 2003 assessments proposed within this Engineer's Report do **not** represent an increase from the previous year's assessment.

Therefore, the requirements of Section 4 of Article XIID do **not** apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The Boundary Map and Assessment Diagram for the Mira Mesa Maintenance Assessment District are on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as Exhibit A hereto. Exhibit A also depicts three benefit zones established in Fiscal Year 1998. The three benefit zones are as follows:

- ◆ **Zone 1** comprises the majority of the District along Mira Mesa Boulevard, Camino Santa Fe, and Camino Ruiz.
- ◆ **Zone 2** consists of commercial and industrial properties along Mira Mesa Boulevard in the western section of the District. Much of the median and right-of-way landscaping in Zone 2 along Mira Mesa Boulevard is privately maintained by property owners in Zone 2.
- ◆ **Zone 3** (in the northeast portion of the District) comprises planned residential developments which front along Mercy and Black Mountain Roads. In Zone 3, the City maintains irrigated landscaped slopes that abut common areas and public rights-of-way.

Project Description

The project to be funded by the proposed assessments is the maintenance of approximately **220,932 square feet of landscaped street medians (with ground cover, trees, and shrubs), 273,886 square feet of paved street**

medians (including a pedestrian bridge), 39,101 square feet of irrigated rights-of-way, 486,750 square feet of landscaped rights-of-way (with ground cover, trees, and shrubs), 129,823 lineal feet of gutter sweeping/weed control, 333,200 square feet of sidewalks and curbs, 553,671 square feet of slopes adjacent to rights-of-way (exclusively in Zone 3), and various median street lights. Maintenance activities include, but are not limited to, turf mowing and edging, irrigation, collection and disposal of fallen branches and trees, tree and bush trimming, fertilizing, weeding, and ongoing inspection and repairs.

The location of the improvements being maintained by the District are depicted in Exhibit A. Improvement drawings are on file at Map Records in the City Engineer's office and are incorporated herein by reference. The specifications for the maintenance to be performed are contained in City Contract Numbers C6493/98 and L3111/00, which are incorporated herein by reference and are on file with the City Clerk and the Park and Recreation Department. The specifications for the maintenance are available for public inspection during normal business hours.

Separation of General and Special Benefits

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (18.0¢ per square foot of landscaped median and 1.3¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$26.63 per acre). These cost allocations are considered to be "general benefit" administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City's contribution to the public at large, and are accordingly considered to be "special benefit" funded by the District.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2003 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto.

As previously described, the District was subdivided into three benefit

zones in Fiscal Year 1998 (see Exhibit A). The costs associated with median maintenance in Zones 1, 2, and 3 have been apportioned to all the parcels within the District. These costs are termed “Overlay” costs. Additional costs associated with right-of-way parkway and slope maintenance within Zone 3 (termed “Zone 3” costs) have been apportioned to all the parcels within Zone 3. In summary, Zones 1 and 2 are assessed only for their proportionate share of the “Overlay” costs, while Zone 3 is assessed for both “Overlay” and “Zone 3” costs.

Annual Cost Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer’s report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners in Fiscal Year 1998, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 1998 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. Fiscal Year 1999 was the first year authorized for such indexing. However, it has been determined that an increase of assessments, as authorized by the cost indexing provisions, is **not** required for Fiscal Year 2003.

Method of Apportionment

Estimated Benefit of the Improvements

In general, the improvements consist of median and right-of-way landscaping along Mira Mesa Boulevard and other major and arterial streets throughout the District. The major and arterial streets within the District are the backbone of the street network within the community. They serve as the primary access routes for inter-community and intra-community trips and thus serve all parcels within the community. All parcels within the District benefit from the enhancement of these streets and the enhanced community image, aesthetics, and public safety provided by the improvements being maintained by the District.

The Transportation Element of the City's General Plan and the general policy recommendations found in the Mira Mesa Community Plan establish several goals for the community's transportation system. The improvements being maintained by this District are consistent with the Plans' goals for safety and pleasing aesthetics. The maintenance for these enhanced assets has historically been funded through the District.

Apportionment Methodology

The total cost for maintenance of the improvements will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs for each parcel have been determined as a function of three factors, a Land Use Factor, a Benefit Factor, and a Location Factor, related as shown in the following equation:

$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$
--

Each of these factors are discussed and developed below.

Land Use Factor

Since the improvements to be maintained by the District are primarily

associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of landscape improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in Table 1.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor
Residential - Single Family (detached)	SFD	1.0 per dwelling unit
Residential - Condominium	CND	0.7 per dwelling unit
Residential - Multi-Family & Apartment	MFR	0.7 per dwelling unit
Residential - Duplex	DUP	0.7 per dwelling unit
Residential - Convalescent & Retirement Home	CNV	0.3 per dwelling unit
Residential - Mobile Home	MOB	0.5 per dwelling unit
Agricultural	AGR	0.02 per acre
Commercial - Office & Retail	COM	45.0 per acre
Educational - College & University	ECU	9.0 per acre
Educational - Primary & Secondary	EPS	5.0 per acre
Fire/Police Station	FPS	15.0 per acre
House of Worship	CRH	2.8 per acre
Industrial	IND	15.0 per acre
Open Space (designated)	OSP	0 per acre
Park - Developed	PKD	5.0 per acre
Park - Undeveloped	PKU	0.5 per acre
Post Office	PST	15.0 per acre

Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

The Recreational Facility category includes those which consist primarily of concentrated facilities, such as swimming pools, gymnasiums, racquetball clubs, etc. Recreational facilities of a more dispersed nature (e.g., golf courses, parks, etc.) have been categorized separately.

While those traveling streets and roadways enjoy the improvements maintained by the District during their travel, the actual benefit of this enjoyment accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, the Streets/Roadways category receive no benefit and have been assigned a Land Use Factor of zero.

Vacant undeveloped lands zoned for multi-family residential use have been assessed based on a projection of potential units. The projections were based on the current zoning density (dwelling units per acre) and an adjusted parcel area (50% of gross parcel area used to estimate net developable area).

Benefit Factor

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements maintained.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in Table 2.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (max. 0.4)	Aesthetics (max. 0.6)	Composite Benefit Factor (max. 1.0)
Residential - All	0.4	0.6	1.0
Agricultural	0.4	0	0.4
Commercial - Office & Retail	0.4	0.4	0.8
Educational - College & University	0.4	0.2	0.6
Educational - Primary & Secondary	0.4	0.2	0.6
Fire/Police Station	0.4	0.4	0.8
House of Worship	0.4	0.2	0.6
Industrial	0.4	0.2	0.6
Open Space (designated)	0.4	0	0.4
Park - Developed	0.4	0	0.4
Park - Undeveloped	0.4	0	0.4
Post Office	0.4	0.4	0.8
Recreational Facility	0.4	0.3	0.7
Street/Roadway	0.4	0	0.4

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

Aesthetics. The degree of benefit received from the aesthetic qualities of landscaped and hardscaped roadway medians and rights-of-way maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by landscaped and hardscaped roadway medians and rights-of-way.

Commercial and institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Agricultural, Open Space, Parks, and Street/Roadway categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

Location Factor

As previously described, the District was subdivided into three benefit zones in Fiscal Year 1998 (see Exhibit A). The benefits associated with District improvements vary between the zones. This variation in benefit is reflected by the Location Factor.

Zones 1 and 3 were established as the “base” zones and were assigned a Location Factor of 1.0. In Zone 2, a large percentage of median and right-of-way landscaping is maintained by Zone 2 property owners. As a result, Zone 2 parcels receive a lesser degree of benefit in proportion to the parcels in Zone 1. However, Zone 2 parcels do benefit from the maintenance of improvements in Zone 2 and throughout Zones 1 and 3. Accordingly, Zone 2 has been assigned a Location Factor of 0.5.

Table 3 summarizes the proposed Location Factors for the three benefit zones within the District.

TABLE 3: Location Factors by Zone

Zone	Location Factor
Zone 1	1.0
Zone 2	0.5
Zone 3	1.0

Equivalent Benefit Units (EBUs)

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated, based on the preceding factors, as follows:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$$

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (Exhibit C).

Summary Results

The District Boundary is presented in Exhibit A.

An estimate of the costs of the improvements provided by the District is included as Exhibit B to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBU's and Fiscal Year 2003 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2003 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

BOYLE ENGINEERING CORPORATION

Eugene F. Shank, PE C 52792

David R. Spencer, EIT CA 109078

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the _____ day of _____, 2002.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the assessment diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the _____ day of _____, 2002.

Charles G. Abdelnour, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

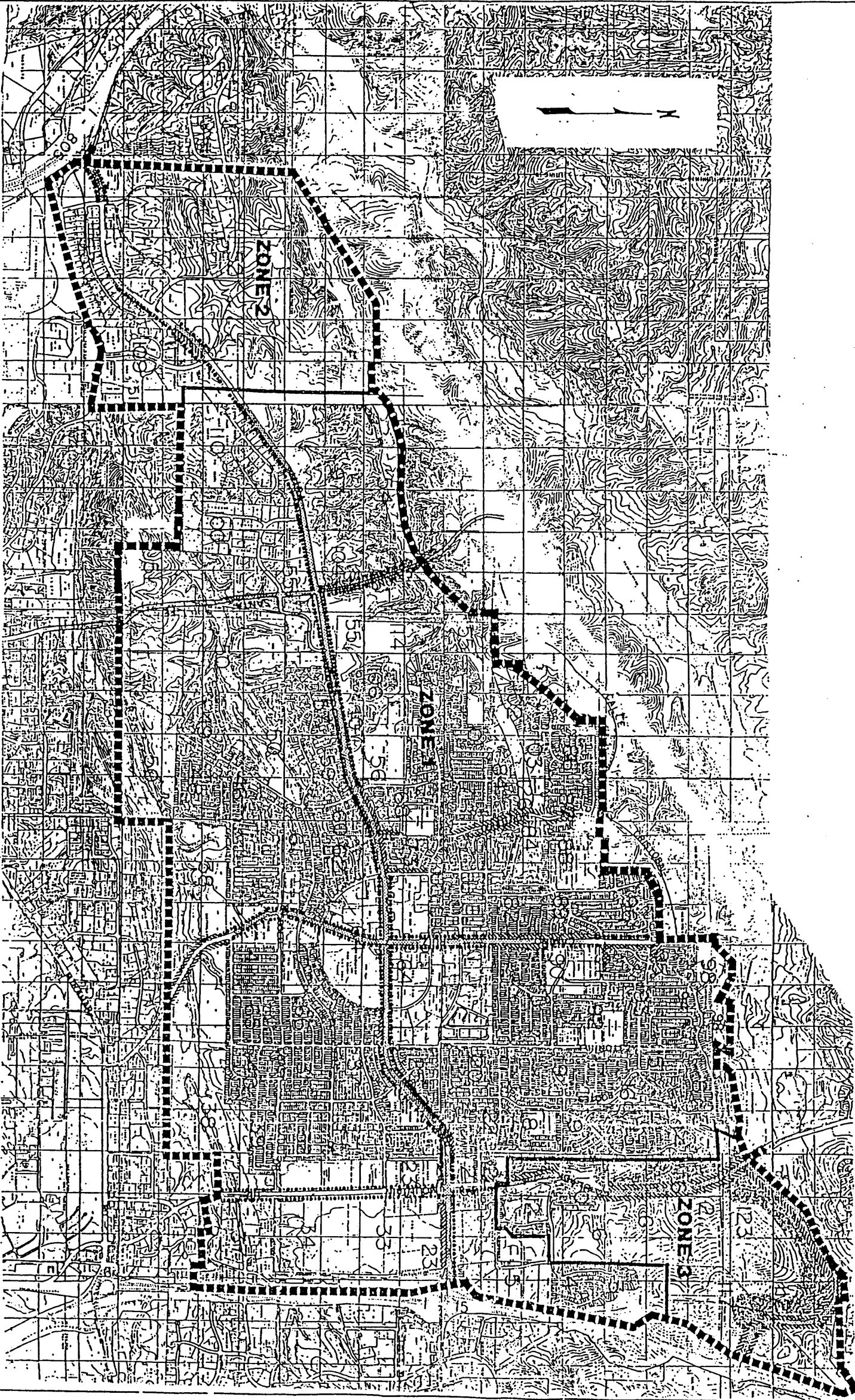
I, _____, as SUPERINTENDENT OF STREETS of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the assessment diagram was recorded in my office on the _____ day of _____, 2002.

SUPERINTENDENT OF STREETS
CITY OF SAN DIEGO
STATE OF CALIFORNIA

EXHIBIT A

CITY OF SAN DIEGO

- LANDSCAPED MEDIANS
RIGHT OF WAYS
LANDSCAPING AT PEDESTRIAN BRIDGE
- SLOPES, LANDSCAPED
SIDEWALKS, AND CURBS



- NOTE:
1. Each lot or parcel has been identified by the County Assessor's Parcel Number on this Map and the Assessment Roll contained in the Engineer's Report.
 2. For a detailed description of the lines and dimensions of the lots or parcels shown on this Assessment Diagram, refer to the County Assessor's Maps, which shall govern with respect to all details concerning the lines and dimensions of such lots or parcels.

MIRA MESA
Maintenance Assessment District

EXHIBIT B

EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves
Mira Mesa Maintenance Assessment District

DESCRIPTION	FUND		FY 2003 ⁽¹⁾
	OPERATIONS	RESERVE	TOTAL
BEGINNING FUND BALANCE	\$0.00	\$405,218.00	\$405,218.00
REVENUE:			
District Assessments	\$314,325.00	\$0.00	\$314,325.00
Interest	\$0.00	\$15,982.00	\$15,982.00
City Contribution:			
General Fund (Library Offset)	\$6,191.00	\$0.00	\$6,191.00
Environmental Growth Fund	\$0.00	\$0.00	\$0.00
Gas Tax Fund	\$43,329.00	\$0.00	\$43,329.00
TOTAL REVENUE	\$363,845.00	\$15,982.00	\$379,827.00
TRANSFER FROM RESERVE	\$143,000.00	(\$143,000.00)	\$0.00
TOTAL CASH AVAILABLE	\$506,845.00	\$278,200.00	\$785,045.00
EXPENSE:			
Personnel	\$67,300.00	\$0.00	\$67,300.00
Contractual	\$255,000.00	\$0.00	\$255,000.00
Incidental	\$72,085.00	\$0.00	\$72,085.00
Utilities	\$112,460.00	\$0.00	\$112,460.00
TOTAL EXPENSE	\$506,845.00	\$0.00	\$506,845.00
ENDING FUND BALANCE	\$0.00	\$278,200.00	\$278,200.00

⁽¹⁾ FY 2003 is the City's Fiscal Year 2003, which begins July 1, 2002 and ends June 30, 2003.

EXHIBIT C

ENGINEER'S REPORT ASSESSMENT ROLL

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscape and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIII D of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map is included in the Engineer's Report as Exhibit A.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (Exhibit C).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (Exhibit C) attached hereto.

DATED: _____, 2002 BOYLE ENGINEERING CORPORATION

By: _____
Eugene F. Shank, PE C 52792

By: _____
David R. Spencer, EIT CA 109078